

BOARD OF COMMISSIONERS AND BOARD OF EQUALIZATION MEETINGS

October 27, 2025

The Red Willow County Board of Commissioners and the Board of Equalization met in the Commissioners' Room in the courthouse on October 27, 2025. A notice of the meetings was published in the McCook Gazette and posted on the County's website. The combined agenda was e-mailed to each commissioner and the news media, uploaded on the County's website, and kept current and available to the public at the County Clerk's Office.

At 8:30 a.m. Chairman Ted Gans called the Board of Commissioners meeting to order with the following members present: Commissioners Ted Gans, Randy Dean and Charles Fritsche. Gans informed the public about the location of the posted Open Meetings Act.

A motion was made by Fritsche, seconded by Dean, to approve the agendas as presented. Roll call: Ayes: Gans, Dean, Fritsche.

The Board reviewed accounts payable and payroll claims.

At 9:00 a.m. Chairman Gans offered the floor for Citizens' Comments. No one was present.

Gans recessed the meeting at 9:12 a.m. for the Board of Equalization.

Chairman Dean called the Board of Equalization to order at 9:12 a.m. with the following members present: Commissioners Ted Gans, Randy Dean and Charles Fritsche. Dean informed the public about the location of the posted Open Meetings Act.

Crystal Dack, Treasurer, presented Resolution No. 1582, Book 24, Page 89 to strike taxes and Resolution No. 1583 Book 24, Page 90 to direct County Attorney to commence foreclosure proceedings on certificate no. 182022.

The first is on two mobile homes that have been torn down. The second is on 2024 property taxes.

A motion was made by Gans, seconded by Fritsche, to approve Resolution Nos. 1582 and 1583. Roll Call: Ayes: Gans, Dean, Fritsche. Dean adjourned the Board of Equalization at 9:22 a.m.

BOARD OF COMMISSIONERS MEETING: (Reconvened)

Chairman Gans reconvened the Board of Commissioners meeting at 9:22 a.m. A motion was made by Dean, seconded by Fritsche, to recess the regular meeting and enter into a public hearing at 9:30 a.m. to receive public comments on the One and Six-Year Road Plan. Roll Call: Ayes: Gans, Dean, Fritsche.

Kevin Petross with Miller & Associates joined the Board via phone as they reviewed a map of the bridges and culverts addressed in the plan. There are three locations on the map. There was some discussion about the various issues on the plan.

A motion was made by Fritsche, seconded by Dean, to adjourn the public hearing at 9:37 a.m. and reconvene the regular meeting. Roll Call: Ayes: Gans, Dean, Fritsche.

A motion was made by Dean, seconded by Fritsche, to adopt Resolution No. 1581, Book 24, Page 88 to Adopt the 2025 One and Six-Year Road Plan as presented. Roll call: Ayes: Gans, Dean, Fritsche.

The Board reviewed the fiscal year 2024-2025 Audit Report. The only finding was a problem with distress warrants.

A motion was made by Dean, seconded by Fritsche, to respond to the Auditor that the distress warrants will be collected upon this November. Roll Call: Ayes: Gans, Dean, Fritsche.

The Board also discussed the elected Official's salaries for the 2027-2030 term of office. They reviewed a salary study prepared by NACO, which took into consideration county population, valuation, and many other variances.

A motion was made by Dean, seconded by Fritsche, to direct the Clerk to prepare a resolution for a 2.5% increase over the officials' term of office, to be considered next meeting. Roll Call: Ayes: Gans, Dean, Fritsche.

A motion was made by Dean, seconded by Fritsche, to approve three Roadway Occupancy Permits for McCook Public Power District pending payment. Roll call: Ayes: Gans, Dean, Fritsche.

A motion was made by Dean, seconded by Fritsche, to table the payment for tower rental fee until the contract can be reviewed. Roll call: Ayes: Gans, Dean, Fritsche.

A motion was made by Fritsche, seconded by Dean, to approve the remaining items on the consent agenda: 1) minutes from the previous Board of Commissioners and Board of Equalization meetings, 2) accounts payable and payroll claims in the amount of \$599,682.66, 4) surplus Laptop for Extension Office, 5) Law Enforcement Agreement with City of Indianola, 6) surplus desk for County Court, 7) surplus 2017 Dodge Durango for the Sheriff, to be replaced by a 2024 Dodge Durango. Roll call: Ayes: Gans, Dean, Fritsche.

The following correspondence was reviewed and placed on file: City of McCook – Notices of Hearing.

The Clerk's and Sheriff's monthly revenue reports were reviewed and placed on file.

The following claims were allowed:

GENERAL FUND Net Salaries 174,049.47 Acme Printing 476.00 AFLAC 2,095.14 Retirement Plans Division Ameritas 25,643.79 AT&T Mobility 802.66 Benchmark Government Solutions LLC 96.60 Black Hills Energy 380.02 Brighthouse Financial 50.00 Brico Pest Control 80.00 City Of McCook 940.00 Colonial Life 184.14 Comfort Inn 134.95 Consolidated Management Company 7,798.56 Penelope Cooper 198.41 Credit Management Services 1,104.24 Culligan Of McCook 918.50 Justin M Daake 5,825.00 Jaclyn N Daake 1,825.00 DAS State Accounting 178.75 Empower Retirement 1,050.00 Family Resources Inc 7,500.00 Farrells Pharmacy Inc 361.86 Frenchman Valley Co-Op 1,423.59 Great Plains Reporting Company 983.85 Great Plains Communications Inc 1,174.21 Georgia Kautz 141.40 Jennifer Liess 125.00 MASA Global Building 294.00 Maximus Inc 2,600.00 McCook Gazette 1,315.18 MNB Bank 48,445.37 MNB Bank - HSA 250.00 MNB Bank 67.13 McCook Utilities 457.38 Mousel Brooks Schneider & Mustion 150.00 Nebraska

Department Of Revenue 7,296.93 Ne Law Enforcement Training Center 75.00 Nicks Distributing Inc 101.78 NKC Tire 27.99 Prairie Plains CASA 10,000.00 SRK Enterprise LLC 520.00 Principal Voluntary Child Life 6.00 Principal Voluntary Employee Life 148.17 Principal Voluntary Spouse Life 86.48 Quadient Finance Usa, Inc 505.00 Quill Corporation 258.54 Michael Real 638.04 Red Willow County Self Insurance 5,050.00 Region II Services 5,779.00 Red Willow County Clerk 746.67 Secretary Of State Election Div 40.00 Ashley K Spahn 625.00 Verizon Wireless 65.88 Principal Vision Plan 393.29 Webb Body Shop Inc 1,000.00 Ryan R Wilcox 8,409.36 Donald D Wilson CPA 12,000.00 Delton Young 30.00 Total 342,923.33 ROAD FUND Net Salaries 37,480.43 AFLAC 114.40 Retirement Plans Division Ameritas 5,385.18 Black Hills Energy 157.01 Cambridge Telephone Company 52.18 Decatur Co-Op Association 3,557.91 EIA LLC 22,610.34 Empower Retirement 100.00 Extreme Ag Inc 278.25 Frenchman Valley Co-Op 516.24 Great Plains Communications Inc 106.27 Janssen Kool Honda 51.05 Landmark Implement Inc 1,221.42 Lingo Communications 36.68 Malleck Oil Company 15.00 MASA Global Building 84.00 MNB Bank 11,535.07 McCook Utilities 90.32 Mittens 4,566.88 Modern Farm Equipment Corp 2,029.16 Nationwide Retirement Solutions 400.00 Nebraska Child Support 433.00 Nebraska Department Of Revenue 1,729.04 NMC Exchange LLC 4,766.98 Principal Voluntary Child Life 5.00 Principal Voluntary Employee Life 258.81 Principal Voluntary Spouse Life 3.99 Red Willow County Self Insurance 1,200.00 Tyler Ruf 3,480.00 Ruggles Truck & Trailer Sales LLC 25.00 20/20 Technologies LLC 240.00 Twin Valleys Public Power District 94.29 Village Of Bartley 110.19 Principal Vision Plan 100.77 Total 102,834.86 VISITORS FUND McCook Economic Development Corp 1,551.00 Total 1,551.00 FAIR FUND Net Salaries 7,719.08 Retirement Plans Division Ameritas 1,243.06 Black Hills Energy 175.56 Cardmember Services 659.34 Frenchman Valley Co-Op 449.02 MASA Global Building 14.00 MNB Bank 2,325.35 Nebraska Child Support 410.00 Nebraska Department Of Revenue 367.72 Principal Voluntary Child Life 5.00 Principal Voluntary Employee Life 61.60 Principal Voluntary Spouse Life 7.95 Rascal Martinez 1,900.00 Red Willow County Self Insurance 400.00 Superior Sanitation Services Inc 1,500.00 Paul L Sutton 8,382.20 Principal Vision Plan 52.10 Total 25,671.98 ROD FUND Penelope Cooper 439.66 Total 439.66 SELF-INSURANCE FUND Lucent Health Solutions LLC 35,554.79 Principal Life Insurance Company 4,911.68 Total 40,466.47 ARENA FUND Net Salaries 5,541.51 AKRS Equipment 63.15 Retirement Plans Division Ameritas 812.29 Black Hills Energy 232.66 Kully Pipe & Steel Supply 1,839.21 MNB Bank 1,486.84 Nebraska Department Of Revenue 175.91 Red Willow County Self Insurance 200.00 Red Willow County Road Dept 1,313.94 RWRS, LLC 3,135.00 Paul L Sutton 187.00 Principal Vision Plan 26.05 Total 15,013.56 INHERITANCE FUND Deveny Motors LLC 39,990.00 Total 39,990.00 HEALTH FUND Net Salaries 17,201.44 AFLAC 302.43 Retirement Plans Division Ameritas 1,910.65 Empower Retirement 150.00 MASA Global Building 14.00 MNB Bank 4,246.57 Nebraska Department Of Revenue 601.25 Principal Voluntary Child Life 5.00 Principal Voluntary Employee Life 13.25 Red Willow County Self Insurance 400.00 Red Willow County Clerk 50.00 Principal Vision Plan 39.49 Total 24,934.08 WASTE FUND Net Salaries 2,229.62 Retirement Plans Division Ameritas 92.25 Great Plains Communications Inc 108.36 MNB Bank 496.28 McCook Utilities 55.64 Nebraska Department Of Revenue 25.34 Uline 1,256.08 Veolia Environmental Services 1,594.15 Total 5,857.72 Grand Total 599,682.66.

A motion was made by Fritsche, seconded by Dean, to adjourn the meeting at 10:40 a.m. to November 10, 2025.

Ted Gans
Chairman, Board of Commissioners

Randy Dean
Chairman, Board of Equalization

Attest: Penelope Cooper
County Clerk